


*Office Memorandum* • UNITED STATES GOVERNMENT

STATINTL

TO



DATE: 23 October 1952




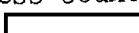
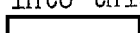
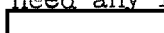
FROM : General Counsel

SUBJECT: Voting Residence and Tax Status

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1.  asked for some assistance and advice similar to that already given to Mr.   made a permanent move to Washington on 15 February 1951. He paid New York State income tax for the calendar year 1951, the payment, of course, being made in 1952. His legal residence has been Dutchess County, New York and he is still a resident there for voting purposes, having been sent an absentee ballot. In addition, he is a director of a savings bank which requires he be a legal resident of New York. Counsel of the bank has informed him that his residence for voting purposes and the fact that he owns a house in Dutchess County is sufficient to meet the savings bank requirement.  understands he must pay a D.C. income tax unless it is offset by taxes paid in another state. He would like, of course, to pay only the D.C. taxes. His residence here has been permanent, and he does not reside for anything more than short vacations in New York. I assume that income derived in New York from investments would be taxable in that state, but it would appear that his salary paid here on other income derived outside New York and accruing to him here could be taxed under the D. C. law and exempt under the New York State tax. Would you please look into this and if you want further information let me know? Also  has two cars in the District which are registered in New York. Would you see if you can obtain the reciprocal stickers required under the D.C. law. If you need any information on the registration, let me know or call  secretary and ask for it.

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LAWRENCE R. HOUSTON

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